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(54) Title: PROCESS FOR THE PREPARATION OF 2-(6-SUBSTITUTED-1,3-DIOXANE-4-YL) ACETIC ACID DERIVATES

(57) Abstract: The invention relates to a process for the conversion of group X in a 2-6(-substituted)-1,3-dioxane-4yl) acetic acid derivative according to formula 2 into a group OY in the presence of a phase transfer catalyst and an oxylating agent, by using as a phase transfer catalyst a quarternary phosphonium ion and by using as an oxylating agent an OY ion. X stands for a halogen and R^1 and R^2 and R^3 are each independently a C1-4 alkygroup or R^1 and R^2 together with the C-atom to which they are bound form a 5- or 6-membered cycloalkyl; Y stands for R^A-CO- or for R^B-SO_2- with R^A, R^B are chosen from the group of alkyl or aryl with 1-12 C-atoms.